

## **APPENDIX A**

### **Part I**

#### **Terminology and Timelines**

# **APPENDIX A**

## **REPORT VALIDATION FILE SPECIFICATIONS**

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As described in Module 1 of the handbook, the first step in the data validation process is to create report validation (RV) files (also referred to as extract or reconstruction files). These files list records of all transactions and account statuses that should be reported on the ETA 581 report. Each record is assigned to a single population and to only one subpopulation within the population.

Appendix A specifies how the populations are divided into subpopulations. Each row of a population table is the specification for a single, mutually exclusive subpopulation. At the end of each table is a written description of each subpopulation. This should help readers orient themselves to the information in the table.

Each column header includes a step number that refers to the state-specific portion of the handbook in Module 3. Validators and programmers should refer to the indicated step number for detailed instructions on how to validate the data in that column, as well as for the definition of the data element. Each specification includes a column and/or row entitled "ETA 581 Item #'s," which indicates the item number on the ETA 581 that the count or dollar amount in the column or row is compared with on the RV summary report.

States should reconstruct each population as specified for a recent ETA 581 report quarter (RQ). In addition, states that administer unemployment insurance together with other taxes should capture tax type, to distinguish between the taxes being validated on the ETA 581 and others which are not countable on the report.<sup>1</sup>

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<sup>1</sup> Some states may have other unique types of data elements which should be captured in the reconstruction file to facilitate validation. For example, some states may have an indicator for seasonal employers which would be helpful in validating subpopulations 2.7 and 2.15 in population 2.

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#### **A. REPORT QUARTER TERMINOLOGY**

The specifications in this appendix use a shorthand terminology to refer to report quarters. Figure A.1 is a time line illustrating how terms and symbols are used.

- The **Report Quarter (RQ)** is the time period shown on the ETA 581 in the block labeled “A. Report for quarter ended.” This means that the ETA 581 report is showing transactions that occurred during this quarter or the status of accounts at the end of this quarter. For example, the ETA 581 report includes items such as the number of active employers at the end of the report quarter and the number of timely employer reports received during the report quarter. The report quarter ends at point A in Figure A.1. (Point A is also the time when the state runs programs to download data for both the ETA 581 counts and the data validation reconstruction files.) The ETA report that relates to the report quarter is due at the hashmark labeled “ETA 581 Due” in Figure A.1.
- Contribution and wage reports received from employers during the report quarter reflect employer activity (payment of wages) that occurred during the quarter before the report quarter (**RQ-1**). Because this prior quarter is the subject of employer reports received during the RQ, RQ-1 is sometimes referred to as the **Employer Report Quarter (ERQ)**. When specifications need to refer to earlier quarters, they will extend the basic convention. The quarter prior to RQ-1 is RQ-2, the quarter prior to that is RQ-3, and so on.
- The specifications refer to the quarter after the report quarter using the term **RQ+1**. This term is used most often for population 2, report filing, where states have through RQ+1 to resolve reports due in RQ.

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<b>FIGURE A.1</b> <b>QUARTERLY TIMELINE</b>											
<b>2005</b>											
<b>1</b>			<b>2</b>			<b>3</b>			<b>4</b>		
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>RQ-1 (ERQ)</b> • contribution reports covering employer activity in this quarter can be resolved by RQ+1			<b>RQ: Report Quarter</b> States: <ul style="list-style-type: none"><li>• register employers</li><li>• determine their liability status</li><li>• receive contribution reports on employer activity in RQ-1</li><li>• pursue delinquent reports</li><li>• establish, liquidate, and write off receivables</li><li>• complete field audits</li></ul>			<b>RQ+ 1</b> States: <ul style="list-style-type: none"><li>• receive contribution reports on employer activity in RQ</li><li>• resolve contribution reports due in RQ on employer activities in RQ-1</li></ul>					
Employer Reports Due (for RQ-2)			Employer Reports Due (for RQ-1)			ETA 581 Due (for RQ)			ETA 581 Due (for RQ+1)		
<b>A</b>			<b>B</b>								
<b>A</b> Data Processing Staff: Produce Report Counts Complete Validation Extract (except for Population 2) Prepare Screen Prints <b>B</b> Validation extract completed for Population 2, as soon as all reports received during RQ+1 are posted											

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Following is a summary list of abbreviations and terminology used in the file specifications.

<b>RQ</b>	ETA 581 report quarter
<b>ERQ</b>	Employer Report Quarter (quarter covered by employer's contribution report)
<b>FDRQ</b>	First day of the report quarter
<b>LDRQ</b>	Last day of the report quarter
<b>(RQ+1)</b>	Quarter after the report quarter
<b>(RQ-1)</b>	Quarter before the report quarter
<b>DD</b>	Due date for employer contribution reports
<b>A</b>	Active
<b>C</b>	Contributory Employer
<b>R</b>	Reimbursing Employer
<b>OBS</b>	Observation number
>	After the date or quarter specified, e.g., >RQ means "after the report quarter."
<	Before the date or quarter specified, e.g., <RQ means "prior to the report quarter."

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#### **B. TIMELINES**

Each population on the ETA 581, and therefore each population file for validation, represents a particular timeline of UI tax operations activity. Populations 1, 3, and 5 are fairly straightforward--these populations are primarily focused on activities during or statuses at the end of the report quarter. Populations 2 and 4 are more complex and require the validator to look back as far as eight quarters prior to the report quarter, and forward as far as two quarters after the report quarter. In Figure A.2 below, the report quarter being validated is the second quarter of 2005, which means RQ-8 is the second quarter of 2003 and RQ+2 is the fourth quarter of 2005. Once the state has selected the quarters to be validated for populations 2 and 4, the validator should prepare a full timeline based on Figure A.2, identifying the eight quarters prior and two quarters after the selected report quarter.

**FIGURE A.2**

#### **SAMPLE TIMELINE FOR REPORT QUARTER 200502 (SECOND QUARTER OF 2005)**

2003 Q2	2003 Q3	2003 Q4	2004 Q1	2004 Q2	2004 Q3	2004 Q4	2005 Q1	2005 Q2	2005 Q3	2005 Q4
RQ-8	RQ-7	RQ-6	RQ-5	RQ-4	RQ-3	RQ-2	RQ-1 (ERQ)	RQ	RQ+1	RQ+2

The ETA 581 for the second report quarter of 2005, which is due in August of 2005, contains the following information and is validated as follows:

#### **POPULATION 1**

- The ETA 581 includes active employer information as of June 30, 2005.
  - This report information is validated by building a Population 1 extract file for the second quarter of 2005. Population 1 should include a record for each employer who was active on the last day of the report quarter.

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#### **POPULATION 2**

- The ETA 581 includes employer reports received on time and secured during the second quarter of 2005 that relate to employer activity during the first quarter of 2005, and resolved reports that were due during the first quarter of 2005 and relate to employer activity in the fourth quarter of 2004.
  - Population 2 should include all employers owing contributions or required reports for the employer report quarter (ERQ), due during the report quarter (RQ), which were received on time or secured during the report quarter or reported as resolved during the quarter after the report quarter (RQ+1). Timely, secured, and resolved counts for the same employer report quarter (e.g., 2005Q1) are validated at the same time by building a Population 2 extract file that is extracted at the end of the third quarter of 2005. This Population 2 extract file validates timely and secured counts that are reported on the ETA 581 report for the second report quarter of 2005 and resolved counts that are reported on the ETA 581 report for the third quarter of 2005. See Figure A.1, Point B, which shows when the Population 2 validation file should be constructed.

#### **POPULATION 3**

- The ETA 581 includes status determination activities that occurred during the second quarter of 2005.
  - This report information is validated by building a Population 3 extract file for the second quarter of 2005. Population 3 includes a record for each status determination made during the quarter; multiple determinations for the same employer are countable and should be included in the file as separate records.

#### **POPULATION 4**

- The ETA 581 includes receivables activity that occurred during the second quarter of 2005 related to wage reports and contributions that are past due from the employer report quarter (ERQ) of the first quarter of 2005 and previous quarters. This includes receivables established, liquidated, declared uncollectible and removed during the second quarter of 2005.

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- This report information is validated by building a Population 4 extract file for the second quarter of 2005. Population 4 includes all accounting transactions made during the report quarter that establish or modify a receivable (taxes owed that are past due) on an employer account.

#### **POPULATION 5**

- The ETA 581 includes audit activity (for example, audit completion dates) reported during the second quarter of 2005.
- This report information is validated by building a Population 5 extract file for the second quarter of 2005. Population 5 includes all field audits completed during the report quarter.

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### **Part II**

#### **Population Table Specifications**

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

### **Population 1: Reconstruction File Specifications, Active Employers**

These subpopulations constitute the unique subgroups of all active employers on the last day of the Report Quarter (RQ) covered by the ETA 581. Reconstruction should be done at the end of the RQ being validated (when the ETA 581 report program is run).

		1 (Step 1A)	2 (Step 3A)	3 (Step 2A) (Step 2B)	4 (Step 14)	5 (Step 16)	6 (Step 5)	7 (Step 15)	8 (Step 7B)	9 (Step 7A)
Subpopulation	Reported in 581 Item #'s	Employer Account # (EAN) (Required)	Employer Status Indicator	Employer Type C/R (Required)	Liability Date Met Threshold (Required)	Reactivation Processing Date	Inactive/Terminated "as of" Date ("as of" Date (Required))	Activation Processing Date (Required)	Number of Liable Quarters (Required)	Sum of Wages (Last 8 Q's)
1.1	1	A	C	$\leq$ RQ	$\geq$ Liability date met threshold and $\leq$ RQ, or none	$>$ RQ, or < liability date met threshold, or none	$\geq$ liability date met threshold and $\leq$ RQ	If = 0, then activation processing date, or reactivation processing date, if present, must be in RQ  (If col. 8 = 8 $>$ \$0)		
1.2	2	A	R	$\leq$ RQ	$\geq$ Liability date met threshold, or none	$>$ RQ, or < liability date met threshold, or none	$\geq$ liability date met threshold	If = 0, then activation processing date, or reactivation processing date, if present, must be in RQ  (If col. 8 = 8 $>$ \$0)		

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### **Population 1: Reconstruction File Specifications, Active Employers**

#### **Notes**

- 1) Column 8 reports the consecutive number of liable quarters ending with the report quarter. If the number is > 8, simply list 8.
- 2) Column 9 sums the reported wages for the last 8 quarters. The record layout for the software specifies that the states list all 8 quarters. The software automatically adds the wages across quarters.

#### **Subpopulation descriptions:**

- 1.1 Active contributory employers liable by the end of the report quarter.
- 1.2 Active reimbursable employers liable by the end of the report quarter.

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### Population 2: Reconstruction File Specifications, Report Filing

These subpopulations constitute the unique subgroups of all employers owing contributions or required reports during the same ETA 581 report quarter (RQ), which were received timely or secured in the RQ, or reported as resolved in RQ+1. Programmers and validators should note that timely, secured, and resolved are here defined as discrete filing statuses, whereas the ETA 581 reports cumulative counts for these categories. Because of the static nature of the received date, which is a key data element for subpopulations 2.1, 2.2, 2.3, 2.9, 2.10, and 2.11, the entire population extract can be run at the end of RQ+1. The validation counts in subpopulations 2.1, 2.2, 2.9, and 2.10 are compared with ETA 581 counts for the RQ; all subpopulation validation counts are compared with reported counts for RQ+1 (see 581 item # references below.)

		1 (Step 1B)	2 (Step 1B)	3 (Step 2A) (Step 2B)	4 (Step 9)	5 (Step 10)	6 (Step 4A) (Step 4B)	7 (Step 14)	8 (Step 5)	9 (Step 5)	10 (Step 6A) (Step 6B) (Step 6C)
Sub-population	Reported in 581 Item #'s	Employer Account # (EAN) (Required)	Employer Report Q (ERQ) (Required)	Employer Type C/R (Required)	Received Date	Final Assessment Date	Liability Date (Initial or Reopen)	Liability Date (Met Threshold)	Inactive/Terminated "as of" Date	Suspended "as of" Qtr.	Inactivation/Termination Processing Date
2.1	6, 7, 8 in RQ +1)	RQ -1	C	≤ DD	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.2	7, (8 in RQ +1)	RQ -1	C	> DD but within RQ	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.3	8 in RQ +1	RQ -1	C	Within RQ +1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.4	8 in RQ +1	RQ -1	C	Required if Date Exists	within RQ or RQ +1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.5	8 in RQ +1	RQ -1	C	None	Required if Date Exists	Required if Date Exists	< RQ -1	Required if Date Exists	Required if Date Exists	Must be blank	Within RQ or RQ +1

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### Population 2: Reconstruction File Specifications, Report Filing

		1 (Step 1B)	2 (Step 1B)	3 (Step 2A) (Step 2B)	4 (Step 9)	5 (Step 10)	6 (Step 4A) (Step 4B)	7 (Step 14)	8 (Step 5)	9 (Step 5)	10 (Step 6A) (Step 6B) (Step 6C)
Sub-population	Reported in 581 Item #'s	Employer Account # (EAN) (Required)	Employer Report Q (ERQ) (Required)	Employer Type C/R (Required)	Received Date	Final Assessment Date	Liability Date (Initial or Reopen)	Liability Date (Met Threshold)	Inactive/Terminated "as of" Date	Suspended "as of" Qtr.	Inactivation/Termination Processing Date
2.6	8 in RQ + 1		RQ - 1	C	None	Required if Date Exists	Required if Date Exists	$\geq$ RQ	> RQ and > liability date, or none	Must be blank	Required if Date Exists
2.7	8 in RQ + 1		RQ - 1	C	None	Required if Date Exists	Required if Date Exists	Required if Date Exists	= RQ - 1	Required if Date Exists	
2.8	8 in RQ + 1		RQ - 1	C	None	Required if Date Exists	Required if Date Exists	$= \text{col } 8$ date	$= \text{col } 6$ date	Must be blank	Within RQ or RQ + 1
2.9	9, 10, (11 in RQ + 1)		RQ - 1	R	$\leq$ DD	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.10	10, (11 in RQ + 1)		RQ - 1	R	$>$ DD but $\leq$ LDRQ	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.11	11 in RQ + 1		RQ - 1	R	Within RQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.12	11 in RQ + 1		RQ - 1	R	Required if Date Exists	$\leq$ LDRQ + 1	Required if Date Exists	Required if Date Exists	Required if Date Exists	Must be blank	Required if Date Exists
2.13	11 in RQ + 1		RQ - 1	R	None	Required if Date Exists	Required if Date Exists	$<$ RQ - 1	Must be blank	Within RQ or RQ + 1	

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### **Population 2: Reconstruction File Specifications, Report Filing**

		1 (Step 1B)	2 (Step 1B)	3 (Step 2A) (Step 2B)	4 (Step 9)	5 (Step 10)	6 (Step 4A) (Step 4B)	7 (Step 14)	8 (Step 5)	9 (Step 5)	10 (Step 6A) (Step 6B) (Step 6C)
Sub-population	Reported in 581 Item #'s	Employer Account # (EAN)  (Required)	Employer Report Q (ERQ)  (Required)	Employer Type C/R  (Required)	Received Date	Final Assessment Date	Liability Date (Initial or Reopen)	Liability Date (Met Threshold)	Inactive/Terminated "as of" Date	Suspended "as of" Qtr.	Inactivation/Termination Processing Date
2.14	11 in RQ + 1	RQ - 1	R	None	Required if Date Exists	Required if Date Exists	≥ RQ	> RQ and > liability date, or none	Must be blank	Required if Date Exists	Required if Date Exists
2.15	11 in RQ + 1	RQ - 1	R	None	Required if Date Exists	Required if Date Exists	Required if Date Exists	= RQ - 1	Required if Date Exists	Required if Date Exists	Required if Date Exists
2.16	11 in RQ + 1	RQ - 1	R	None	Required if Date Exists	= col 8 date	Required if Date Exists	= col 6 date	Must be blank	Within RQ or RQ + 1	

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### **Population 2: Reconstruction File Specifications, Report Filing**

#### **Notes:**

- 1) A few states resolve reports for seasonal employers by suspending the report filing requirement in off seasons (subpopulations 2.7 and 2.15). Other states will have no entry in this column.
- 2) States should identify all contributory and reimbursing employers who were required to file a report covering the quarter prior to the ETA 581 report quarter, on the last day of the quarter prior to the ETA 581 report quarter. That data file can then be used in the validation reconstruction, even though not every report owed will be resolved. (If this approach is workable for states, it can also be done every quarter to program the ETA 581.)
- 3) Some states may use a delinquency flag instead of the preferred received date; this creates audit trail issues to be reviewed on a state-specific basis.
- 4) If an employer has more than one resolved date under columns 4, 5, 8, or 9, the software assigns the record to the first subpopulation for which it meets the criteria.

#### **Subpopulation descriptions:**

The software assigns records to the first subpopulation for which it meets the subpopulation criteria. Each record is compared to the requirements for subpopulation 1 and the software determines if the record meets the subpopulation 1 criteria. If it does, the record is assigned to subpopulation 1. If it does not, the software then compares the record to the requirements for subpopulation 2 and determines if the record meets the subpopulation 2 criteria. This process continues as necessary comparing each record to the requirements for each successive subpopulation.

- 2.1 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who filed contribution reports timely during the report quarter.
- 2.2 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who filed untimely contribution reports by the end of the report quarter (secured, but not timely).
- 2.3 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who filed contribution reports during the quarter after the report quarter (resolved, neither secured nor timely).
- 2.4 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who received a legally due and collectible enforcement (final assessment) by the end of the quarter after the report quarter (resolved, neither secured nor timely).

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### **Population 2: Reconstruction File Specifications, Report Filing**

- 2.5 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who were made inactive during the report quarter, or during the quarter after the report quarter (resolved, neither secured nor timely), and whose inactivation was effective prior to the employer report quarter.
- 2.6 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, whose liability date (met threshold) was changed from prior to the report quarter, to during or after the report quarter (resolved, neither secured nor timely).
- 2.7 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, who were suspended from filing contribution reports due in the report quarter by virtue of being seasonal employers, an administrative decision not to pursue report filing, or for other reasons (resolved, neither secured nor timely).
- 2.8 Contributory employers owing contributions reports for activities in the quarter prior to the report quarter, whose accounts were withdrawn by making the liability date and the inactive/terminated "as of" date equal (resolved, neither secured nor timely). This includes canceled, withdrawn, closed, dropped, etc. accounts.
- 2.9 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who filed required reports timely during the report quarter.
- 2.10 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who filed untimely required reports by the end of the report quarter (secured, but not timely).
- 2.11 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who filed required reports during the quarter after the report quarter (resolved, neither secured nor timely).
- 2.12 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who received a legally due and collectible enforcement (final assessment) by the end of the quarter after the report quarter (resolved, neither secured nor timely).
- 2.13 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who were made inactive during the report quarter, or during the quarter after the report quarter (resolved, neither secured nor timely), and whose inactivation was effective prior to the employer report quarter.
- 2.14 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, whose liability date (met threshold) was changed from prior to the report quarter, to during or after the report quarter (resolved, neither secured nor timely).
- 2.15 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, who were suspended from filing required reports due in the report quarter by virtue of being seasonal employers, an administrative decision not to pursue report filing, or for other reasons (resolved, neither secured nor timely).

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### **Population 2: Reconstruction File Specifications, Report Filing**

- 2.16 Reimbursable employers owing required reports for activities in the quarter prior to the report quarter, whose accounts were withdrawn by making the liability date and the inactive/terminated "as of" date equal (resolved, neither secured nor timely). This includes canceled, withdrawn, closed, dropped, etc. accounts.

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### Population 3: Reconstruction File Specifications, Status Determinations

These subpopulations constitute the unique subgroups of all status determinations made by the state during the ETA 581 Report Quarter (RQ). States that overwrite status determinations on their master tax file may use the TPS universe for reconstruction. Programmers and validators should note that time lapse categories are discrete subpopulations, whereas the ETA 581 reports time lapse cumulatively.

		1 (Step 1C)	2 (Step 2A) (Step 2B)	3 (Step 11A) (Step 11B) (Step 11C) (Step 11D)	4 (Step 12)	5 (Step 13)	6 (Step 14)	7 (Step 14)	8 (Step 15)	9 (Step 16)	10 (Step 17)	11 (Step 18)	12 (Step 6A) or (Step 6B)	13 (Step 6A) or (Step 6C)
Sub-population	ETA 581 Item # <sup>s</sup>	EAN	Employer Type C/R	Status Determin. Type Indicator (Required)	Time Lapse (Calculated)	Status Determin. Date(s) (Required)	Liability Date (Met Threshold) (Required)	End of Liable Quarter (Calculated)	Activation Process Date	Reactivation Process Date(s)	Successor-ship Process Date(s)	Pred-cessor Account Number	Inactivation Process Date(s)	Termination Process Dates
3.1	14, 15, 16		New	$\leq 90$ days	Within RQ	$\leq$ activation processing date	Required if Date Exists	Within RQ, or < column 9 date	Within RQ, or none	Optional	Optional	< active/reactivation date, or blank	< active/reactivation date, or blank	
3.2	14, 16		New	$\geq 91$ but $\leq 180$ days	Within RQ	$\leq$ activation processing date	Required if Date Exists	Within RQ, or < column 9 date	Within RQ, or none	Optional	Optional	< active/reactivation date, or blank	< active/reactivation date, or blank	
3.3	14		New	$\geq 181$ days	Within RQ	$\leq$ activation processing date	Required if Date Exists	Within RQ, or < column 9 date	Within RQ, or none	Optional	Optional	< active/reactivation date, or blank	< active/reactivation date, or blank	
3.4	17, 18, 19		Successor	$\leq 90$ days	Within RQ	$\leq$ successor-ship date	Required if Date Exists	$\leq$ successor-ship date	$\leq$ successor-ship date, or none	Within RQ	Required	Optional	Optional	
3.5	17, 19		Successor	$\geq 91$ but $\leq 180$ days	Within RQ	$\leq$ successor-ship date	Required if Date Exists	$\leq$ successor-ship date	$\leq$ successor-ship date, or none	Within RQ	Required	Optional	Optional	

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### **Population 3: Reconstruction File Specifications, Status Determinations**

		1 (Step 1C)	2 (Step 2A) (Step 2B)	3 (Step 11A) (Step 11B) (Step 11C) (Step 11D)	4 (Step 12)	5 (Step 13)	6 (Step 14)	7 (Step 15)	8 (Step 16)	9 (Step 17)	10 (Step 18)	11 (Step 19)	12 (Step 6A) or (Step 6B)	13 (Step 6A) or (Step 6C)
Sub-population	ETA 581 Item # <sup>a</sup> s	EAN	Employer Type C/R (Required)	Status Determin. Type Indicator (Required)	Time Lapse (Calculated)	Status Determin. Date(s) (Required)	Liability Date (Met Threshold) (Required)	End of Liable Quarter (Calculated)	Activation Process Date	Reactivation Process Date(s)	Successor-ship Process Date(s)	Precursor Account Number	Inactivation Process Date(s)	Termination Process Date(s)
3.6	17			Successor $\geq 181$ days	Within RQ	$\leq$ successor-ship date	Required if Date Exists	$\leq$ successor-ship date	Within RQ	Required	Optional	Optional	Optional	Optional
3.7	20			Inactivations	NA	Within RQ	Optional	Required if Date Exists	Optional	Optional	Optional	Optional	Within RQ <sup>a</sup>	Optional
3.8	20			Terminations	NA	Within RQ	Optional	Required if Date Exists	Optional	Optional	Optional	Optional	Within RQ	

<sup>a</sup> There is the same issue as under Population #1, where the employer could be inactive based on 8 quarters of no wages (or fewer depending on the state's threshold), but for some reason the inactivation date/flag was not triggered. We may be able to cross-reference by EAN (by programming or on the printout) the employers identified as falling in this category from the Population #1 specifications, since they are identical, as long as the same RQ is validated.

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### **Population 3: Reconstruction File Specifications, Status Determinations**

#### **Notes:**

- 1) States that prefer to validate contributory and reimbursing employer status determinations separately for their own purposes may do so by replicating the eight subpopulations (one set of eight subpopulations for each type of employer). States may prefer to validate the two types of employers separately if they are processed in very different ways. However, such states must still submit a single RV summary to the National Office with the combined results.
- 2) Time Lapse is the difference, in days, between the last day of the liable quarter and the status determination date. The last day of the liable quarter is system generated if the state does not maintain this date.

#### **Subpopulation Descriptions:**

- 3.1 Status determinations of new employers made during the report quarter, which were made within 90 days of the end of the quarter in which the employer became liable. (Employers changing from contributory to reimbursing status and vice versa are included in subpopulations 3.1 - 3.3.)
- 3.2 Status determinations of new employers made during the report quarter, which were made between 91 and 180 days of the end of the quarter in which the employer became liable.
- 3.3 Status determinations of new employers made during the report quarter, which were made 181 days or later from the end of the quarter in which the employer became liable.
- 3.4 Status determinations of successor employers made during the report quarter, which were made within 90 days of the end of the quarter in which the employer became liable.
- 3.5 Status determinations of successor employers made during the report quarter, which were made between 91 and 180 days of the end of the quarter in which the employer became liable.
- 3.6 Status determinations of successor employers made during the report quarter, which were made 181 days or later from the end of the quarter in which the employer became liable.
- 3.7 Inactivations of employers made during the report quarter.
- 3.8 Terminations of employers made during the report quarter.

## APPENDIX A: SUBPOPULATION SPECIFICATIONS

### Population 4: Reconstruction File Specifications, Accounts Receivable

		<b>1</b> (Step 1D)	<b>2</b> (Step 2A) (Step 2B)	<b>3</b> (Step 19A)	<b>4</b> (Step 19B)	<b>5</b> (Step 1D)	<b>6</b> (Step 20)	<b>7</b> (Step 21A) (Step 21B) (Step 21C)	<b>8</b> (Step 22)	<b>9</b> (Step 23)	<b>10</b> (Step 24)	<b>11</b> (Step 25)	<b>12</b> (Step 26)	<b>13</b> (Step 27A) (Step 27B)
Sub-population	EAN (Required)	Employer Type C/R (Required)	Transac-tion Date (Required)	Established Q/Date (Required)	Employer Report Quarter (ERQ)	Due Date (DD)	Transaction Type/Indicator (Required)	Amount Established in RQ	Liquidated (Pay/Adj)	Uncollect-ible	Removed	Balance at End of RQ	Age	
4.1	C	RQ	RQ	Required	Optional	E		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.2	C	RQ	Required	Required	Optional	L		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.3	C	RQ	Required	> RQ - 8	Optional	U		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.4	C	RQ	> RQ - 3	≤ RQ - 8	Optional	U		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.5	C	Optional	< RQ - 2	RQ - 8	Optional	R		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.6	C	Optional	RQ - 2	≤ RQ - 8	Optional	R		\$	Must be blank	Must be blank	Must be blank	Must be blank	Must be blank	Optional
4.7	C	Must be blank	Required	> RQ - 8	Optional	B		\$	Must be blank	Must be blank	Must be blank	Must be blank	\$	Optional
4.8	C	Must be blank	> RQ - 2	≤ RQ - 8	Optional	B		\$	Must be blank	Must be blank	Must be blank	Must be blank	\$	Optional
ETA Item #								22	23	24	25	26		

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

### **Population 4: Reconstruction File Specifications, Accounts Receivable**

	1 (Step 1D)	2 (Step 2A) (Step 2B)	3 (Step 19A)	4 (Step 19B)	5 (Step 1D)	6 (Step 20)	7 (Step 21A) (Step 21B) (Step 21C)	8 (Step 22)	9 (Step 23)	10 (Step 24)	11 (Step 25)	12 (Step 26)	13 (Step 27A) (Step 27B)
Sub-popula-tion	EAN (Required)	Employer Type C/R (Required)	Transac-tion Date (Required)	Established Q/Date (Required)	Employer Report Quarter (ERQ)	Due Date (DD)	Transac-tion Type/Indicator (Required)	Amount Established in RQ	Liquidated (Pay/Adj)	Uncollect-ible	Removed	Balance at End of RQ	Age
4.9	R	RQ	RQ	RQ	Optional	Required	E	\$	Optional	Optional	Optional	Optional	Optional
4.10	R	RQ	RQ	RQ	Optional	Required	L	Optional	\$	Optional	Optional	Optional	Optional
4.11	R	RQ	RQ	RQ	Optional	Optional	> RQ - 7	U	Optional	Optional	Optional	Optional	Optional
4.12	R	RQ	RQ	RQ	> RQ - 3	Optional	≤ RQ-7	U	Optional	Optional	Optional	Optional	Optional
4.13	R	Optional	< RQ - 2	Optional	RQ - 7	R	Optional	Optional	\$	Optional	\$	Optional	Optional
4.14	R	Optional	RQ - 2	Optional	≤ RQ - 7	R	Optional	Optional	\$	Optional	\$	Optional	Optional
4.15	R	Must be blank	Required	Optional	> RQ - 7	B	Optional	Optional	Optional	Optional	\$	Optional	Optional
4.16	R	Must be blank	> RQ - 2	Optional	≤ RQ-7	B	Optional	Optional	Optional	Optional	\$	Optional	Optional
ETA Item #								34	35	36	37	38	

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

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### **Population 4: Reconstruction File Specifications, Accounts Receivable**

#### **Notes:**

Values in column 8 for all observations in subpopulation 4.1 should be totaled, for comparison to ETA Item #22.

Values in column 9 for all observations in subpopulation 4.2 should be totaled, for comparison to ETA Item #23.

Values in column 10 for all observations in subpopulations 4.3 - 4.4 should be totaled, for comparison to ETA Item #24.

Values in column 11 for all observations in subpopulations 4.5 - 4.6 should be totaled, for comparison to ETA Item #25.

Values in column 12 for all observations in subpopulations 4.7 - 4.8 should be totaled, for comparison to ETA Item #26.

Values in column 8 for all observations in subpopulations 4.9 should be totaled, for comparison to ETA Item #34.

Values in column 9 for all observations in subpopulation 4.10 should be totaled, for comparison to ETA Item #35.

Values in column 10 for all observations in subpopulations 4.11 - 4.12 should be totaled, for comparison to ETA Item #36.

Values in column 11 for all observations in subpopulations 4.13 - 4.14 should be totaled, for comparison to ETA Item #37.

Values in column 12 for all observations in subpopulations 4.15 - 4.16 should be totaled, for comparison to ETA Item #38.

- 1) There must be one record for each ERQ balance for an EAN to calculate aging.
- 2) If states bill reimbursing employers on a monthly basis, then they may have up to three records for a receivable establishment in the report quarter.
- 3) States should not include negative values in individual transactions for report items. If a transaction made in one quarter is fully or partially reversed in a subsequent quarter, the reversal should be reported using a positive entry to an appropriate adjustment category on the report. For transactions made to an account that are reversed or partially reversed within the same quarter, report the net result. To ensure a proper audit trail for validation purposes, only net changes and reversals that actually occur and are discovered within the report quarter. The following table specifies how to report and validate various types of receivables adjustments.

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

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### **Population 4: Reconstruction File Specifications, Accounts Receivable**

<b><i>Adjustment</i></b>	<b><i>ETA 581</i></b>
Error in new receivable identified and corrected within same reporting period	Report net result in Determined Receivable
\$100 overstatement of new receivable identified and corrected in following quarter	+\$100 Liquidation in next quarter report
\$500 check received, returned by bank for non-sufficient funds in same quarter	Report net result (\$0) in Liquidated
\$500 check received, returned by bank for non-sufficient funds in following quarter	+\$500 Liquidated in Report Quarter +\$500 Determined Receivable in next Quarter Report

#### Subpopulation descriptions:

- 4.1 Receivable amounts established as past due in the report quarter for contributory employers.
- 4.2 Receivable amounts liquidated during the report quarter for contributory employers.
- 4.3 Receivable amounts declared uncollectible during the report quarter for contributory employers where the receivable is less than eight quarters old.
- 4.4 Receivable amounts declared uncollectible during the report quarter for contributory employers where the receivable is more than seven quarters old but was established within the report quarter or the two preceding quarters. The establishment date parameter is used to confirm that these transactions have not yet been removed.
- 4.5 Receivables removed during the report quarter for contributory employers where the receivable is eight quarters old and was established prior to two quarters before the report quarter.
- 4.6 Receivables removed during the report quarter for contributory employers where the receivable was at least eight quarters old and was established two quarters prior to the report quarter.
- 4.7 Receivable balances at the end of the report quarter for contributory employers which were less than eight quarters old. (The receivable was not yet old enough to be removed.)

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

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### **Population 4: Reconstruction File Specifications, Accounts Receivable**

- 4.8 Receivable balances at the end of the report quarter for contributory employers which were more than eight quarters old but which were established within the report quarter or the preceding quarter. (The receivable is old enough to be removed but is not yet sat for 2 quarters in the 'greater than 15 months' aging category.)
- 4.9 Receivable amounts established as past due in the report quarter for reimbursable employers.
- 4.10 Receivable amounts liquidated during the report quarter for reimbursable employers.
- 4.11 Receivable amounts declared uncollectible during the report quarter for reimbursable employers where the receivable is less than eight quarters old.
- 4.12 Receivable amounts declared uncollectible during the report quarter for reimbursable employers where the receivable is more than seven quarters old but was established within the report quarter or the two preceding quarters.
- 4.13 Receivables removed during the report quarter for reimbursable employers where the receivable is eight quarters old and was established prior to two quarters before the report quarter.
- 4.14 Receivables removed during the report quarter for reimbursable employers where the receivable was at least eight quarters old and was established two quarters prior to the report quarter.
- 4.15 Receivable balances at the end of the report quarter for reimbursable employers which were less than eight quarters old. (The receivable was not yet old enough to be removed.)
- 4.16 Receivable balances at the end of the report quarter for reimbursable employers which were more than eight quarters old but which were established within the report quarter or the two preceding quarters. (The receivable is old enough to be removed but is not removed because it has not yet sat for 2 quarters in the 'greater than 15 months' aging category.)

## APPENDIX A: SUBPOPULATION SPECIFICATIONS

### Population 5: Reconstruction File Specifications, Field Audits

These subpopulations constitute the unique subgroups of all field audits completed during the ETA 581 Report Quarter (RQ). Data elements specified on the file specification may not be captured on the state's system when they are not reported on the 581. They are however included in the auditor's file. When states cannot capture such information automatically, the column can be completed from the auditor's paper files during the validation for the selected cases.

	Sub-population	ETA 581 Items #s	Audit ID	Employer Size L/S	Change Audit Y/N	Audit Completion Date	Total Wages			Taxable Wages			Contributions														
							1 (Step 1E)	2 (Step 1E)	3 (Step 28A) (Step 28B)	4 (Step 29A) (Step 29B)	5 (Step 30)	6 (Step 31A)	7 (Step 31B)	8 (Step 31C)	9 (Step 31D)	10 (Step 31E)	11 (Step 32A)	12 (Step 32B)	13 (Step 32C)	14 (Step 32D)	15 (Step 32E)	16 (Step 33A)	17 (Step 33B)	18 (Step 33C)	19 (Step 33D)	20 (Step 33E)	
5.1	45, 46, 47			L	Y	Within RQ	T1\$	T2\$	T3\$	T4\$	System Generated	X1\$	X2\$	X3\$	X4\$	System Generated	C1\$	C2\$	C3\$	C4\$	System Generated						
											Must be > 0 if Cols. 8, 13, 14, 18, 19 all = 0	Must be > 0 if Cols. 8, 13, 14, 18, 19 all = 0	Must be > 0 if Cols. 8, 13, 14, 18, 19 all = 0	Must be > 0 if Cols. 8, 13, 14, 18, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 18 all = 0	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0
5.2	45, 47			L	N	Within RQ					Must be blank	System Generated	Optional	Optional	Must be blank	System Generated	Optional	Optional	Optional	Optional	Must be blank	System Generated					
5.3	46, 47			S	Y	Within RQ					Must be > 0 if Cols. 8, 13, 14, 18, 19 all = 0	System Generated	Optional	Optional	Must be > 0 if Cols. 8, 9, 14, 18, 19 all = 0	System Generated	Optional	Optional	Optional	Optional	Must be > 0 if Cols. 8, 9, 13, 14, 19 all = 0	System Generated					
5.4	47			S	N	Within RQ					Must be blank	System Generated	Optional	Optional	Must be blank	System Generated	Optional	Optional	Optional	Optional	Must be blank	System Generated					
ETA Item #																											

## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

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### **Population 5: Reconstruction File Specifications, Field Audits**

#### **Notes:**

- 1) Some states may want to capture and store in the data file the number of employees pre-and post-audit. Some states allocate a percentage of their UI receipts to special funds or programs; if so, the employer's discount rate and amount discounted should be included on the printout.
- 2) Post audit figures for total wages, taxable wages and contributions reflect the net increase or decrease of under and over reporting identified during the audit, even though the netted figures are not reportable on the ETA 581. Referring to the specification:  
Subtract the positive net of ( $T_3 - T_4$ ) from the positive net of ( $T_1 - T_2$ ). The result in column 10 should be zero.  
Subtract the positive net of ( $X_3 - X_4$ ) from the positive net of ( $X_1 - X_2$ ). The result in column 15 should be zero.  
Subtract the positive net of ( $C_3 - C_4$ ) from the positive net of ( $C_1 - C_2$ ). The result in column 20 should be zero.  
For example, if Employer A under reported total wages by \$5000 and also over reported total wages by \$1000, the Employer's post-audit total wages would increase by \$4000. So, if the validator nets the under and over reported wages the result is \$4000, and nets pre and post audit wages the result is \$4000. These two results should always reconcile to zero. Referring again to the printout specification:  
If  $T_1 = \$10,000$ ,  $T_2 = \$14,000$ ,  $T_3 = \$5,000$ ,  $T_4 = \$1,000$ , then  $(\$10,000 - \$14,000) - (\$5,000 - \$1,000) = 0$ .  
Also, if  $T_1 = \$10,000$ ,  $T_2 = \$6,000$ ,  $T_3 = \$1,000$ ,  $T_4 = \$5,000$ , then  $(\$10,000 - \$6,000) - (\$1,000 - \$5,000) = 0$ .
- 3) The validation software will reject records if the total wages reconciliation amount is not zero. However, the software does not reject records if the taxable wages or contributions reconciliation amounts are not zero.
  - Dollar values in column 6 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #49.
  - Dollar values in column 7 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #50.
  - Dollar values in column 8 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #53.
  - Dollar values in column 9 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #56.
  - Dollar values in column 13 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #54.
  - Dollar values in column 14 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #57.

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## **APPENDIX A: SUBPOPULATION SPECIFICATIONS**

### **Population 5: Reconstruction File Specifications, Field Audits**

Dollar values in column 18 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #55.

Dollar values in column 19 for all observations in all four subpopulations should be totaled, for comparison to ETA Item #58.

Subpopulation descriptions:

- 5.1 Large employer audits completed during the report quarter, which were change audits.
- 5.2 Large employer audits completed during the report quarter, which were not change audits.
- 5.3 Small employer audits completed during the report quarter, which were change audits.
- 5.4 Small employer audits completed during the report quarter, which were not change audits.